

## Attachment A – Numerator-Denominator Detail

The Numerator is Qualifying Training Expenditures under Option 1 or 2 made during a given Program Year (July 1 through June 30 of the following year)

The Denominator is funds allocated or received for the same Program Year. For funding sources covering more than one Program Year, the Local WDB must identify what portion of the funding is being counted in each Program Year that the funding source covers.

<b>Option 1</b>		
<b>Numerator</b>		
Total Qualifying Training Expenditures from the WIOA Adult Allocation	+	Total Qualifying Training Expenditures from the WIOA DW Allocation
WIOA Adult Allocation (minus Local Administration)	+	WIOA Dislocated Worker Allocation (minus Local Administration)
<b>Denominator</b>		

<b>Option 2</b>		
<b>Numerator</b>		
Total Qualifying Training Expenditures from funds included in the Denominator (including the value of training made available for free)		
WIOA Adult Allocation (minus Local Administration)	+	WIOA DW Allocation (minus Local Administration)
		+
		Other funds included as determined by the Local WDB
[Required]		[Optional – See examples below*]
<b>Denominator</b>		
<b>*EXAMPLES (as determined by the Local WDB):</b>		
<ul style="list-style-type: none"> <li>▪ Total Back to Work Oregon (BTWO) funds received</li> <li>▪ Total National Dislocated Worker Grant funds received</li> <li>▪ Total value of federal, state, local, or private foundation grants/funds received for a training project or initiative</li> <li>▪ Total value of training provided by a post-secondary provider leveraged through sector strategies and partnerships</li> <li>▪ Total value of business training co-investment leveraged through sector strategies, incumbent worker training, and partnerships (including the value of donated training)</li> </ul>		

### TIP

Under Option 2, do not include optional revenue in the denominator unless training expenditures are made from those funds that represent at least 25% of the revenue.